



Form 1120X-ME
MAINE AMENDED CORPORATE RETURN
USE THIS FORM ONLY FOR YEARS BEGINNING ON OR AFTER
JANUARY 1, 1991

020062000

FOR TAX PERIOD TO
MM DD YY MM DD YY

EMPLOYER ID NUMBER

BUSINESS CODE (FEDERAL)

STATE OF INCORPORATION

NAME

ADDRESS

CITY, TOWN, OR POST OFFICE

STATE

ZIP CODE

CONTACT PERSON FIRST NAME

LAST NAME

TELEPHONE NUMBER

PARENT COMPANY EIN

Reason for change: ☐ IRS change ☐ Net operating loss ☐ Federal amended 1120X ☐ Accounting change ☐ Other (attach explanation)

If you are a member of an affiliated group filing a separate return, check here ☐

If you are filing a combined return, check here and complete and attach Form CR ☐

| | A. As Originally Filed or Previously Adjusted | B. Adjustment | C. Correct Amount |
|---|---|---------------|--|
| A. CONSOLIDATED FEDERAL TAXABLE INCOME if filing as part of a federal consolidated return | | | A <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| 1. FEDERAL TAXABLE INCOME If negative, enter a minus sign in the box to the left of the number | | | 1 <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| 2. DEDUCTIONS: | | | |
| a. NONTAXABLE INTEREST | | | 2a <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| b. FOREIGN DIVIDEND GROSS-UP | | | b <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| c. FEDERAL JOBS CREDIT/WORK OPPORTUNITY CREDIT - Attach federal Form 5884 | | | c <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| d. INCOME NOT TAXABLE under the Constitution of Maine or the U.S. | | | d <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| e. DIVIDENDS FROM CERTAIN AFFILIATED CORPORATIONS (limitations - see instructions) | | | e <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| f. NET OPERATING LOSS DEDUCTION CARRY-OVER from 1989-92 and 2001 | | | f <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| g. INCOME FROM OWNERSHIP INTEREST IN PASSTHROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax | | | g <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| h. STATE INCOME TAX REFUNDS included in line 1 above | | | h <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| i. NORTHERN MAINE TRANSMISSION CORPORATION ADJUSTMENT (see instructions) | | | i <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| j. TOTAL DEDUCTIONS (add lines 2a through 2i) | | | j <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| 3. LINE 1 MINUS LINE 2j. If negative, enter a minus sign in the box to the left of the number | | | 3 <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| 4. ADDITIONS: | | | |
| a. INCOME TAXES imposed by Maine or any other state (attach schedule) | | | 4a <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| b. UNRELATED EXPENSES (attach schedule) | | | b <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| c. INTEREST FROM STATE AND MUNICIPAL BONDS other than Maine | | | c <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| d. NET OPERATING LOSS RECOVERY ADJUSTMENT | | | d <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| e. LOSS OR EXPENSES FROM FLOW-THROUGH ENTITY FINANCIAL INSTITUTIONS subject to Maine Franchise Tax | | | e <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| f. HIGH-TECHNOLOGY CREDIT ADD-BACK | | | f <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| g. 30% DEPRECIATION ADD-BACK | | | g <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |
| h. TOTAL ADDITIONS (add lines 4a through 4g) | | | h <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> .00 |

DO NOT STAPLE OR TAPE FORMS TO YOUR RETURN. DO NOT SEND PHOTOCOPIES OF RETURNS.

Federal EIN: _____

| | A Original | B Adjustment | C Correct Amount |
|---|---------------|-----------------|---------------------|
| 5. ADJUSTED FEDERAL TAXABLE INCOME (add lines 3 and 4h). Corporations that apportion income, use this amount for Schedule A, line 16 | | | 5 _____ .00 |
| 6. MAINE NET INCOME (from line 5 above or Schedule A, line 17) | | | 6 _____ .00 |
| 7. TAX: a. MAINE CORPORATE INCOME TAX (see tax rates on page 6) 7a | | | 7a _____ .00 |
| b. MINIMUM TAX: Schedule B, line 28 - (attach federal Form 4626) 7b | | | b _____ .00 |
| c. TOTAL TAX (add lines 7a and 7b) 7c | | | c _____ .00 |
| 8. CREDITS: | | | |
| a. MAINE ESTIMATED TAX PAID 8a | | | 8a _____ .00 |
| b. EXTENSION PAYMENT (Form 1120EXT-ME) b | | | b _____ .00 |
| c. PAID WITH ORIGINAL RETURN AND ADDITIONAL PAYMENTS after return was filed c | | | c _____ .00 |
| d. OTHER CREDITS (Schedule C, line 29p) 8d | | | d _____ .00 |
| e. TOTAL CREDITS (add lines 8a, 8b, 8c and 8d) 8e | | | e _____ .00 |
| f. OVERPAYMENT on original return or as previously adjusted (enter as a positive number) f | | | f _____ .00 |
| 9. LINE 8e MINUS LINE 8f (total credits minus overpayments) 9 | | | 9 _____ .00 |
| 10. a. If line 7c is greater than line 9, enter the difference as TAX DUE . (If not, skip to line 11) 10a | | | 10a _____ .00 |
| b. PENALTY FOR UNDERPAYMENT - attach Form 2220ME 10b | | | b _____ .00 |
| c. TOTAL DUE (line 10a plus line 10b) - remit payment with return (Please make check payable to Treasurer, State of Maine) c | | | c _____ .00 |
| 11. If line 9 is greater than line 7c, enter amount to be REFUNDED 11 | | | 11 _____ .00 |
| CORPORATION PRESIDENT'S NAME _____ SOCIAL SECURITY NUMBER _____ | | | |
| TREASURER'S NAME _____ SOCIAL SECURITY NUMBER _____ | | | |
| COMPANY'S WEB SITE ADDRESS _____ | | | |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

DATE

OFFICER'S SIGNATURE

TITLE

DATE

SIGNATURE AND ADDRESS OF PREPARER (INDIVIDUAL OR FIRM)

PREPARER'S SSN OR PTIN



File return with:
Maine Revenue Services
P.O. Box 1062
Augusta, ME 04332-1062

Office use only

☐ LG

Federal EIN:

SCHEDULE A - APPORTIONMENT OF INCOME

Do not complete this schedule if 100% of your business activity is apportionable to Maine.

All others must complete this schedule and enter amounts in Columns A and B, even if those amounts are zero.

If this schedule is left blank or excluded, your Maine apportionment factor will be set at 100%. **Round all dollar amounts to whole numbers.**

☐ Check here if the taxpayer is a mutual fund service provider electing to use the special apportionment formula under 36 M.R.S.A. § 5212(2).

[illegible]

If one of these factors has a value of zero in both column A and column B, see the instructions on page 6.

| | | |
|--|------------|--|
| 15. MAINE APPORTIONMENT FACTOR - Sum of lines 12, 13 and 14, column (C) | 15 | |
| 16. ADJUSTED FEDERAL TAXABLE INCOME (page 2, line 5) | 16 | |
| 17. INCOME APPORTIONED TO MAINE (line 16 x line 15 factor). | 17 | |
| 18. What amount of line 14, column A is TANGIBLE PERSONAL PROPERTY? | 18 | |
| 18A. Enter the amount of throwback sales included in line 12, column A (total sales within Maine) | 18A | |

SCHEDULE B - MINIMUM TAX

(Attach federal Form 4626) - This schedule must be completed even if it is the same as originally filed or previously adjusted

| | | | |
|---|---------|--|-----|
| 19. FEDERAL TENTATIVE MINIMUM TAX (federal Form 4626, line 13) | 19 | | .00 |
| 20. FEDERAL ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT (Federal Form 4626, line 12) | PLUS 20 | | .00 |
| 21. MODIFICATIONS to federal tentative minimum tax (see instructions for Schedule B on page 7). | 21 | | .00 |
| 22. LINE 19 PLUS LINE 20 PLUS OR MINUS LINE 21 | = 22 | | .00 |
| 23. APPORTIONMENT FACTOR (from line 15 above) | 23 | | |
| 24. LINE 22 MULTIPLIED BY LINE 23 FACTOR | 24 | | .00 |
| 25. RATE | 25 | 1991-1992: 29.7% ; 1993-present: 27% | |
| 26. STATE MINIMUM TAX (line 24 multiplied by line 25) | 26 | | .00 |
| 27. INCOME TAX (page 2, line 7a) | 27 | | .00 |
| 28. NET STATE MINIMUM TAX (line 26 minus line 27). Enter here and on page 2, column C, line 7b. (If less than zero, enter zero) | 28 | | .00 |

Federal EIN: _____

SCHEDULE C - OTHER CREDITS

AMENDED

AS ORIGINALLY REPORTED
OR PREVIOUSLY ADJUSTED

This schedule must be completed even if same as originally filed or previously adjusted

| | | | |
|--|-----|-----------------------|-----|
| 29. a. MAINE SEED CAPITAL TAX CREDIT (Gross Credit _____)) Amount Claimed | 29a | _____ - _____ - _____ | .00 |
| b. JOBS AND INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed | 29b | _____ - _____ - _____ | .00 |
| c. EMPLOYER-ASSISTED DAY CARE TAX CREDIT AND QUALITY CHILD CARE INVESTMENT CREDIT (Gross Credit _____)) Amount Claimed | 29c | _____ - _____ - _____ | .00 |
| d. EMPLOYER-PROVIDED LONG-TERM CARE BENEFITS CREDIT (Gross Credit _____)) Amount Claimed | 29d | _____ - _____ - _____ | .00 |
| e. MACHINERY AND EQUIPMENT INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed | 29e | _____ - _____ - _____ | .00 |
| f. SOLID WASTE REDUCTION INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed | 29f | _____ - _____ - _____ | .00 |
| g. RESEARCH EXPENSE TAX CREDIT (Gross Credit _____)) Amount Claimed | 29g | _____ - _____ - _____ | .00 |
| h. SUPER RESEARCH AND DEVELOPMENT CREDIT (Gross Credit _____)) Amount Claimed | 29h | _____ - _____ - _____ | .00 |
| i. HIGH-TECHNOLOGY INVESTMENT TAX CREDIT (Gross Credit _____)) Amount Claimed | 29i | _____ - _____ - _____ | .00 |
| j. WOOD WASTE AND CEDAR WASTE CREDITS (1993 only) (Gross Credit _____)) Amount Claimed | 29j | _____ - _____ - _____ | .00 |
| k. MINIMUM TAX CREDIT (Gross Credit _____)) Amount Claimed | 29k | _____ - _____ - _____ | .00 |
| l. CREDIT FOR DEPENDENT HEALTH BENEFITS PAID (Gross Credit _____)) Amount Claimed | 29l | _____ - _____ - _____ | .00 |
| m. CLEAN FUEL CREDIT (Gross Credit _____)) Amount Claimed | 29m | _____ - _____ - _____ | .00 |
| n. HISTORIC REHABILITATION CREDIT (Gross Credit _____)) Amount Claimed | 29n | _____ - _____ - _____ | .00 |
| o. FAMILY DEVELOPMENT ACCOUNT CREDIT (Gross Credit _____)) Amount Claimed | 29o | _____ - _____ - _____ | .00 |
| p. TOTAL: Add lines a through o, enter result here and on Page 2, line 8d, column C. (Credit limited to the tax liability on page 2, line 7c, column C) | 29p | _____ - _____ - _____ | .00 |

SCHEDULE D - MINIMUM TAX CREDIT

This schedule must be completed even if same as originally filed or previously adjusted



AMENDED

AS ORIGINALLY REPORTED
OR PREVIOUSLY ADJUSTED

| | | | |
|--|-----|-----------------------|-----|
| 30. a. NET STATE MINIMUM TAX FOR THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1 | 30a | _____ - _____ - _____ | .00 |
| b. MINIMUM TAX CREDIT CARRYOVER FROM THE TAX YEAR PRIOR to that shown on Form 1120X-ME, page 1 PLUS | 30b | _____ - _____ - _____ | .00 |
| c. LINE A PLUS LINE B = | 30c | _____ - _____ - _____ | .00 |
| d. REGULAR INCOME TAX LIABILITY FOR THE TAX YEAR SHOWN ON FORM 1120X-ME, PAGE 1 (gross tax less allowable credits - all Schedule C credits except minimum tax credit) | 30d | _____ - _____ - _____ | .00 |
| e. STATE MINIMUM TAX (Schedule B, line 26) MINUS | 30e | _____ - _____ - _____ | .00 |
| f. LINE D MINUS LINE E (if zero or less, enter zero) = | 30f | _____ - _____ - _____ | .00 |
| g. STATE MINIMUM TAX CREDIT: enter the smaller of line c or line f here and on Schedule C, line 29k | 30g | _____ - _____ - _____ | .00 |
| h. Maine minimum tax credit CARRYOVER to the tax year following that shown on Form 1120X-ME, page 1 (line c minus line g) | 30h | _____ - _____ - _____ | .00 |



MAINE REVENUE SERVICES

FORM CR – page 1 of 2
MAINE CORPORATE INCOME TAX
Combined Report For Unitary Members

020012400

Federal EIN: _____

The Combined Report must be accompanied by a legible copy of the parent's Federal Consolidated Tax Return, pages 1, 2, 3 and 4 (or equivalent) and affiliation schedule.

COMBINED
REPORT

This report must be attached to your Form 1120ME

| | Column 1* | Column 2 | Column 3 | Column 4 | Column 5 |
|------------------|---|--|---|--|---|
| Nexus with Maine | Corporation Name and Federal Identification Number of Unitary Business Member | Income of Unitary Members Participating in a Federal Consolidated Filing | Income of Unitary Members Filing Separate Federal Returns | Allowable Adjustments | Adjusted Separate Income of Unitary Members (Combine Columns 2, 3, and 4) |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | Adjustments and eliminations for columns 6 through 9 | | | | |
| 17 | TOTALS: | | | | |
| | | | | 18. Special Deductions | |
| | | | | 19. Unitary NOL Deduction | |
| | | | | 20. Taxable Income Under the Laws of the United States | |

* Please indicate if FSC, REIT or 936 corporation

